

# MSACC

## PROGRAM STRUCTURE

The Master of Science in Accounting (MSACC) program is a 30-credit hour program that guides students through a modular sequence of courses that coincides with the CPA exam schedule beginning in January 2024. Six courses are required, and four courses are graduate electives.

Our program now offers three Specialty Disciplines: Business Analysis & Reporting (BAR), Information Systems & Controls (ISC), and Tax Compliance & Planning (TCP) where candidates can specialize in certain areas consistent with the new 2024 CPA exam.

- Accounting Majors can complete the program in 10 months while having the opportunity to study and sit for the CPA exam.
- Non-Accounting Majors can complete the program in 14 months while having the opportunity to study and sit for the CPA exam. NON-Accounting Majors who apply will follow the Bridge Program sequence before applying to the program.

# PLAN OF STUDY

## FALL SEMESTER

### Required Courses:

- ACC 507: Advanced Topics in Taxation
- ACC 624: Intro to Accounting Analytics & Data Visualization
- ACC 634: Accounting & Auditing Data Management & Mining

\*Candidates have the option to take one or two graduate electives during the fall semester.

### Business Analysis & Reporting Discipline (BAR):

- ACC 610: Not for Profit Accounting

### Information Systems & Controls Discipline (ISC):

- ACC 590: IT Audit

### Tax Compliance & Planning Discipline (TCP):

- ACC 637: Flow Through Entities

### Sit for Regulation (REG) section of CPA exam in January.

\*Students are not required to select a specialty discipline and can take any combination of electives where two of the four graduate electives must be at the 600 level.

## SPRING SEMESTER

### Required Courses:

- ACC 603: Attest Function
- ACC 516: Advanced Topics in Financial Reporting

\*Candidates have the option to take one or two graduate electives during the spring semester.

### Business Analysis & Reporting Discipline (BAR):

- ACC 601: Research in Accounting Theory

### Information Systems & Controls Discipline (ISC):

- ACC 659: Analytical Modeling in Accounting Auditing & Taxation  
**OR** ACC 605: Internal Audit

### Tax Compliance & Planning Discipline (TCP):

- ACC 659: Analytical Modeling in Accounting Auditing & Taxation  
**OR** ACC 520: Financial Planning for Accounting Professionals

### Sit for (AUD) Core section of CPA exam in March.

### Sit for (FAR) Core section of CPA exam in May.

## SUMMER SEMESTER

### Required Courses:

- ACC 625: Advanced Financial Statement Analysis & Valuation  
(6-week capstone course)

**Sit for Specialty Discipline section of CPA exam during July.**

\*Candidates also have the option of starting the program during the spring semester.

## PROFESSIONAL LICENSURE DISCLOSURE:

"States may have additional requirements for programs that lead to professional licensure or certification. If you plan to use the degree to seek licensure, you should also determine if the degree meets the educational requirements for licensure in your state. Visit the UK Out-of-State Educational Activities website to learn more about your program."

# MSACC: BRIDGE PROGRAM

The Von Allmen School of Accountancy Bridge Program allows the opportunity for NON-Accounting Majors to complete the program in 14 months or longer.

## Accounting Prerequisite Courses

Students must have earned an A or B in the following courses or their equivalent. These courses must be based upon U.S. accounting, auditing, and tax law.

- Financial Accounting (ACC 201)
- Intermediate Accounting I (ACC 301)
- Intermediate Accounting II (ACC 302)
- Accounting Information Systems (ACC 424) or Business Analytics
- Auditing (ACC 403)
- Concepts of Income Taxation (ACC 407)

## Finance Majors

Candidates who majored in Finance as an undergrad and completed ACC 301 & 302 have the following options:

- Complete ACC 424 & 407 during the summer semester, and complete ACC 403 during the fall semester while enrolled in the MSACC program.
- Complete ACC 424, 403 & 407 during the fall semester, and start the MSACC program during the spring semester.

## All Majors \*with no accounting courses completed

Candidates who have yet to complete any accounting courses have the following options:

- Complete ACC 201, 301, 302, 424 & 407 during the summer semester, and complete ACC 403 during the fall semester, while enrolled in the MSACC program.
- Complete ACC 201 during the summer semester, and complete ACC 301, 302, 424, 403 & 407 during the fall semester. Begin the MSACC program during the spring semester.

## All Majors \*who have completed ACC 201

Candidates who have already completed ACC 201 have the following options:

- Complete ACC 301, 302, 424, & 407 during the summer semester, and complete ACC 403 during the fall semester while enrolled in the MSACC program.
- Complete ACC 301, 302, 424, & 403 during the fall semester, and start the MSACC program during the spring semester. Complete ACC 407 and ACC 625 during the summer semester while enrolled in the program.